EXHIBIT III-Q29 (Continued)

| REPORT NAME: **Summary of Project Expenditures/Receipts/ Units by Organization & Program** | REPORT NO: **CSTARQ29** |
|---|---|

**FINANCIAL ELEMENTS:** (Continued)

**Receipts:**

**Project Budget:** GL=6230 and 6231 as default. The estimated receipts expected to be collected for the project when requested with GL as blank or 8000.

OR

**Project Budget Plan:** GL=6211 and 6212 when requested with GL 8621 option. The planned receipts expected to be collected for the project when requested with GL 8621. Normal balance is a Debit.

**Receipts:** GL=8000, 8100 and 9811. Two balances are displayed:

- **Current Month:** The amount of revenue collected and accrued for the project during the month being reported.
- **Year-to-Date:** The total amount of revenue collected and accrued for the project through the end of the month being reported.

Normal balance is a Debit.

**Obligations/Allocated Encumbrances/Encumbrances:** Always zero.

**Available Balance:** Calculated as Project Budget or Project Budget Plan less Receipts: Year-to-Date. Normal balance is a Debit.

**Units:**

**Project Budget:** GL=6905. Normal Balance is a Debit.

**Units:** GL=6902. Two balances are displayed:

- **Current Month:** The total actual units accumulated for the project during the month being reported.
- **Year-to-Date:** The total accumulated units for the project through the end of the period being reported.

Normal balance is a Debit.

**Obligations/Allocated Encumbrances/Encumbrances:** Always zero.

**Available Balance:** Calculated as Project Budget, less Units: Year-to-Date. Normal balance is a Debit.

EXHIBIT III-Q35 (Continued)

| REPORT NAME: **Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ35** |
| --- | --- |

**SPECIAL NOTES:**

**Report Period Selection:**

When the requested Report Period P option is **I**, the OC Table Year-end Indicator is shown in the heading after Character to indicate the agency's status in the Year-end Close process. If an agency has not completed the Year-end Close process, the report may show different financial amounts on subsequent reports for the same fiscal period.

When the requested Report Period P option is **Blank**, **B, C, D, E,** or **P**, the report contains only current account year data.

When the requested Report Period FM option is **PY** or **13**, Fiscal Month 13 activity appears in the Current Month Expenditures/reimbursements column.

When the requested Report Period P option is **Blank, A, B, C, D, E, I,** or **P** and the FFY selection is for a specific FFY, the report is produced for the FFY requested in the FFY Selection.

The following fiscal month request produce a Null report:
- Prior Month in July after completing year-end Close.
- Prior Year after completing Year-end Close.
- Fiscal Month 02 through 12 when it is greater that the current Fiscal Month after completing Year-end Close.

**Index Level of Detail:**

If the requested Index level is **0**, the sub-total line is labeled: "TOT EXPND NO INDEX SPECIFIED" or "TOT REIMB NO INDEX SPECIFIED".

**Program Level of Detail:**

When the requested Program level is **0**, the sub-total line is labeled: "TOT NO PROGRAM SPECIFIED" or "TOT REIMB NO PROGRAM SPECIFIED".

When the requested Program level is **6**, **8**, or **9**, PCA Level 1 should be used. PCA Level 1 is all zeros if a value is not present. If your agency is not currently using PCA Level 1, call your CALSTARS analyst or the Hotline to discuss its use.

When the requested Program level is **6**, PCA Level 1 is displayed (sorted) before PCA. Records are sorted in the following sequence: Program, Element, Component, Task, PCA Level 1, then PCA.

When the requested Program level is **8** or **9**, PCA Level 1 is displayed without regard to the program structure. Program, Element, component, and Task are not included in the sort or displayed on the report.

When the requested Program level is **6**, there are sub-totals at PCA only. The title shown in the heading is the PCA title.

Requesting the report with PCA does not bring Expenditure and Reimbursement records together. Request this report at Program level **0** through **4** or **8** to bring Expenditures and Reimbursements together.

EXHIBIT III-Q35 (Continued)

| REPORT NAME: **Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ35** |
|---|---|

**SPECIAL NOTES:** (Continued)

**Object/Source Level of Detail:**

When requesting an Inception-to-Date report, Object Detail codes 402 through 418 could appear with two different Object codes. On July 1, 1992 these Object Detail codes were moved from Object code 25 to Object code 26. This only affects data for FFYs prior to 1992.

When the requested Object/Source level is **0**, **A**, **F**, **K**, or **P**, the report displays a single line with the title "Expenditures" or "Reimbursements" as appropriate.

When the requested Object/Source level is **1**, **B**, **G**, **L**, or **Q**, the Expenditure records are labeled using the Statewide D09 (Category) Descriptor Table descriptions. Expenditures are subtotaled by Category. The Reimbursement records are summed using the first digit of the Source. The report displays Source and description as shown below.

When the requested Object/Source level is **2**, **C**, **H**, **M**, or **R**, the Expenditure records are labeled using the Statewide D10 (Category) Descriptor Table descriptions. Expenditures are subtotaled by Category.The Reimbursement records are summed using the first three digits of the Source. The report displays Source and description as shown below.

| O/S Level of Detail is 1: | O/S Level of Detail is 2: |
|---|---|
| 100000 - Revenue | 100000 - Revenue |
| 200000 - Operating Revenue | 200000 - Operating Revenue |
| 300000 - Transfers | 300000 - Transfers |
| 400000 - Federal Receipts | 400000 - Federal Receipts |
| 500000 - Other Receipts | 500000 - Other Receipts |
| 900000 - Reimbursements | 991000 - Scheduled Reimbursements |
| | 995000 - Unscheduled Reimbursements |
| | 999000 - Indirect Cost Recovery |

When the requested Object/Source level is **3**, **D**, **I**, **N**, or **S**, the Expenditure records are labeled using the Statewide D11 (Object Detail) Descriptor Table descriptions. Expenditures are subtotaled by Object and Category. The reimbursement records are listed by Source.

When the requested Object/Source level is **4**, **E**, **J**, **O**, or **T**, the Expenditure records are labeled using the Statewide D12 (Agency Object) Descriptor Table descriptions. Expenditures are subtotaled by Object and Category. The reimbursement records are listed by Source-Agency Source.

EXHIBIT III-Q35 (Continued)

| REPORT NAME: **Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ35** |
|---|---|

**SPECIAL NOTES:** (Continued)

**Fund Level of Detail:**

When the requested Fund level is **0**, Fund and Fund Source are not included on the report.

When the requested Fund level is a **1** or **2**, Fund, Fund Detail, and Fund Source appear after FFY in the heading.

When the requested Fund level is **4** or **5** Fund, Fund Detail and Fund Source appear after Program in the heading.

When the requested Fund level is **6** or **7**, the report includes Reference after Fund, Fund Detail and before Fund Source.

When the requested Fund level is **8** or **9**, Fund, Fund Detail, Reference and Fund Source appear after Program in the heading.

When the requested Fund level is an **A** or **B**, Fund and Fund Detail appear after FFY in the heading.

When the requested Fund level is **C** or **D** Fund and Fund Detail appear after Program in the heading.

When the requested Fund level is **E** or **F**, the report includes Reference after Fund and Fund Detail.

When the requested Fund level is **G** or **H**, Fund, Fund Detail, and Reference appear after Program in the heading.

When Reimbursements and Expenditures are in different Fund sources within the same fund, they will not come together unless the requested Fund level is **0** and the Fund selection is for a specific fund. The Q37 Report might be a better report to request in this situation.

**General Notes:**

Different PCAs should be used to record expenditure and reimbursement activity.

Percent Expended column includes encumbrances in the calculation. The Q10, Q12, Q14 and Q16 reports only use expenditures in the calculation.

When the requested Program, Organization, Object or Fund level is **0**, the title is from the next higher level. For example, if the report is requested at Fund Detail and Fund Detail is zero, the title is for the Fund. If a value is present and the table has been deleted, the title is "TITLE NOT FOUND".

When Budgets are entered without an Appropriation Symbol Number, the Character and Reference fields are zero, because these fields are looked up by the AS Table.

Budgets for expenditures and Budget Plans/Estimated for reimbursements should be recorded with the same Index and PCA codes as the expenditures and receipts are recorded. This ensures that the budgets are shown with their related expenditures and receipts.

EXHIBIT III-Q35 (Continued)

| REPORT NAME: **Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ35** |
|---|---|

**SPECIAL NOTES:** (Continued)

**General Notes:** (Continued)

Care should be used when recording Budget Plans for expenditures and Budget Estimated or Budget Plans for reimbursements. Inception-to-Date reports sum all entries to GLs 6210, 6211, and 6230 made since the start of the appropriation. Some agencies enter the remaining appropriation balance in the second and subsequent accounting years for continuously appropriated items. If a corresponding adjustment (reversal) is not done in the previous FFY, this causes the Budget column to be overstated.

The report displays all records for Estimated Reimbursements (GL 6230), even if the Source Code in the Operating File is other than the 9xxxxx series assigned to reimbursements by the UCM.

Often there are lines with zeros in all columns. This occurs when there are multiple entries for a record at the requested Level of Detail that net to zero.

**REPORT SORT:**

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
|---|---|---|---|
| Character | None | Yes | Yes |
| Enactment Year | Report Period option | Yes | Yes |
| FFY | FFY selection or Report Period option | Yes | Yes |
| Program[1/] | Level of Detail: P | Yes | Yes[3/] |
| Fund | Level of Detail: F | Yes | Yes[4/] |
| Reference | Level of Detail: F | Yes | Yes |
| Appropriation Symbol | Report Period option | Yes | Yes |
| Fund Source | Level of Detail: F | Yes | Yes |
| Program[2/] | Level of Detail: P | Yes | Yes[3/] |
| Organization | Level of Detail: I | No | Yes[4/] |
| Object/Source | Level of Detail: O/S | No | Yes[5/] |

[1/]   Program is sorted in this order when Fund (F) level of detail **0, 4, 5, 8, 9, C, D, G**, or **H** is selected.

[2/]   Program is sorted in this order when Fund (F) level of detail **1, 2, 6, 7, A ,B, E**, or **F** is selected.

[3/]   Sub-totals are at the program level requested.

[4/]   Sub-totals are only at the level requested.

[5/]   Sub-totals for expenditures are at the Category when requested at Object or at Category and Object when requested at Object Detail or Agency Object. Sub-totals for reimbursements occur once after the last reimbursement record.

EXHIBIT III-Q35 (Continued)

```
CSTARQ35 9990 (DEST: AA SPEC) PM,C,6,6,4,9,   ,   ,   ,        ,          ,        ,          ********** RUN:01/07/09 TIME:06.00
FISCAL MONTH:  06  DECEMBER       6(INDX ) 6(PCA-1) 4(AGYOBJ) 9(APFDR ) FUND(ALL ) GL(ALL )
                                               DEPARTMENT OF AIR QUALITY
                                        PROGRAM EXPENDITURES AND REIMBURSEMENTS
                                                 AS OF 12/31/08
************************************************************************************************************************* PAGE    6
CHARACTER        : 1                         SUPPORT
FFY              : 2008
PCA              : 10-10-100-100-00000-10001  WATER DIVERSION 401 CERT ADMINISTRATION
FUND-FUND DETAIL : 0193-00                    WASTE DISCHARGE PERMIT FUND
REFERENCE        : 001                        BUDGET ACT- SUPPORT
FUND SOURCE      : O                          OTHER GOVERNMENTAL COST FUNDS
*************************************************************************************************************************
S -SS-U -SU-SSU-INDEX                   INDEX TITLE
-------------------- ------------------------------------------------
```

| SOURCE-AS/ C-OB-DTL-AO | SOURCE-AS/ OBJ DTL-AO TITLE | BUDGET PLAN-EXP/ EST REIMBURSEMENTS | EXPENDITURE/REIMBURSEMENT CURRENT MONTH | YEAR-TO-DATE | ENCUMBRANCES/ ALLOC ENC/OBLIGS | AVAILABLE BALANCE | PCNT EXP |
|---|---|---|---|---|---|---|---|
| 30-00-00-00-0300 | DIVISION OF WATER RIGHTS | | | | | | |
| 1-01-003-00 | CIVIL SERVICE-PERM | .00 | .00 | 2,030.53 | .00 | 2,030.53- | .0 |
| *TOT 01 | SALARIES AND WAGES | .00 | .00 | 2,030.53 | .00 | 2,030.53- | .0 |
| 1-03-103-00 | OASDI | .00 | .00 | 110.46 | .00 | 110.46- | .0 |
| 1-03-104-00 | DENTAL INSURANCE | .00 | .00 | 12.69 | .00 | 12.69- | .0 |
| 1-03-105-00 | HEALTH/WELFARE INS | .00 | .00 | 153.65 | .00 | 153.65- | .0 |
| 1-03-106-00 | RETIREMENT | .00 | .00 | 334.01 | .00 | 334.01- | .0 |
| 1-03-134-00 | OTHER-STAFF BENEFI | .00 | .00 | 22.98 | .00 | 22.98- | .0 |
| 1-03-135-00 | LIFE INSURANCE | .00 | .00 | .22 | .00 | .22- | .0 |
| 1-03-136-00 | VISION CARE | .00 | .00 | 1.86 | .00 | 1.86- | .0 |
| 1-03-137-00 | MEDICARE TAXATION | .00 | .00 | 28.91 | .00 | 28.91- | .0 |
| *TOT 03 | STAFF BENEFITS | .00 | .00 | 664.78 | .00 | 664.78- | .0 |
| *TOT 1 | PERSONAL SERVICES | .00 | .00 | 2,695.31 | .00 | 2,695.31- | .0 |
| 9-91-912-01 | IDC-WQ PROG | .00 | .00 | 579.12 | .00 | 579.12- | .0 |
| 9-91-912-03 | IDC-GEN ADM | .00 | .00 | 666.19 | .00 | 666.19- | .0 |
| 9-91-912-04 | IDC-ALLOC OE | .00 | .00 | 252.72 | .00 | 252.72- | .0 |
| 9-91-912-05 | IDC-PAID TIME OFF | .00 | .00 | 823.87 | .00 | 823.87- | .0 |
| *TOT 91 | INTERNAL COST RECVRY | .00 | .00 | 2,321.90 | .00 | 2,321.90- | .0 |
| *TOT 9 | INTERNAL COST RECVRY | .00 | .00 | 2,321.90 | .00 | 2,321.90- | .0 |
| *TOT EXP INDEX 0300 DIVISION OF WATER RIGHTS | | .00 | .00 | 5,017.21 | .00 | 5,017.21- | .0 |

EXHIBIT III-Q36

| REPORT NAME: | **Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ36** |
|---|---|---|
| **PURPOSE:** | Provides detail information on the agency's budget and related expenditures and reimbursements in the same report. This report can be requested for the current accounting year or on an Inception-to-Date basis. See Also the D12, H08, H01, Q37, and Q38 reports. The Q35 Report is by Program. | |
| **DESCRIPTION:** | Lists expenditures from the Operating File by Character, Enactment Year, FFY, Organization (dependent on Fund (F) Level of Detail requested), Fund, Reference, Appropriation Symbol, Fund Source, Organization (dependent on Fund (F) Level of Detail requtested), Program, Object of Expenditure and related reimbursements by Source with combined sub-totals. The report when requested with a Report Period P option of B, D, or E balances to the B04 and B06 reports. This report includes reimbursement information | |

**REPORT REQUEST OPTIONS:**

**Report Period:**

**FM:** CM, PM, PY or 01 through 13

**P:** A = Inception-to-Date with Enactment Year (ENY) and Appropriation Symbol (AS)
B = Current FFY with ENY and AS
C = Current FFY
D = All Prior FFYs with ENY and AS
E = All FFYs with ENY and AS
I = Inception-to-Date
P = All Prior FFYs
Blank = All FFYs

**Level of Detail:**

| Index (I) | Program (P) | Object/Source (O/S) | Fund (F) |
|---|---|---|---|
| 0-No Organization | 0-No Program | *See Following Chart* | *See Following List* |
| 1-Section | 1-Program | | |
| 2-Sub-Section | 2-Element | | |
| 3-Unit | 3-Component | | |
| 4-Sub Unit | 4-Task | | |
| 5-Sub-Sub-Unit | 5-PCA (No PCA Lvl1) | | |
| 6-Index | 6-PCA Level 1(+PCA) | | |
| | 8-PCA Level 1, no Program or PCA | | |
| | 9-PCA Level 1 & PCA no Program detail | | |

EXHIBIT III-Q36

| REPORT NAME: | **Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ36** |
|---|---|---|

**REQUEST OPTIONS:** (Continued)

**Object/Source(O/S)**

The Object/Source(O/S) level of detail determines which UCM Characters are displayed on the Q36 report as well as the level of detail for the Object Detail and Source.

| Object/Source | UCM Character | | | | |
|---|---|---|---|---|---|
| | All | W/O [1] | 1 | 2 | 3 |
| No Object/Source | 0 | A | F | K | P |
| Cat/1st digit SRC | 1 | B | G | L | Q |
| Obj/1st 3 of SRC | 2 | C | H | M | R |
| Obj Detail/SRC | 3 | D | I | N | S |
| Agency Obj/Agency SRC | 4 | E | J | O | T |

[1] W/O Regard to Character – All Characters are selected for the report, but Character is not shown on the report. The first sort is ENY.

**Fund (F)**

The Fund (F) option level of detail determines the Fund options as well as which of the two available report sorts is selected (Refer to the report sort section for details.) To request a Q36 report that balances to the B04 or B06 reports, select a Report Period (P) option of **B**, **D**, or **E** and a Fund (F) option of **A-H** (no Fund Source).

Fund (F)
0-No Fund
1-Fund
2-Fund Detail
3-Not Used
4-Fund after Index
5-Fund Detail after Index
6-Fund & Reference
7-Fund Detail and Reference
8-Fund and Reference after Index
9-Fund Detail and Reference after Index
A-Fund without Fund Source
B-Fund Detail without Fund Source
C-Fund after Index without Fund Source
D- Fund Detail after Index without Fund Source
E- Fund and Reference without Fund Source
F-Fund Detail and Reference without Fund Source
G-Fund and Reference after Index without Fund Source
H-Fund Detail and Reference after Index without Fund Source

**Fund Selection:**     Blank (all Funds) or any valid Fund.

EXHIBIT III-Q36

| REPORT NAME: **Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ36** |
|---|---|

**REQUEST OPTIONS:** (Continued)

 **GLAN Selection:** This option determines which General Ledgers (GLs) are included in the report and the title of the Budget and Encumbrance columns. Note that options 6150 and 6221 do not contain allocated encumbrances.

| Select one of the options to the right to specify which of the GLs listed below to include on the Q35 report. | Blank | 6150 | 6211 | 6221 |
|---|---|---|---|---|
| 6150 – Encumbrances | X | X | X | X |
| 6151 - Allocated Encumbrances-Annual [1]/ | X | | X | |
| 6160 - Allocated Encumbrances-Monthly [1]/ | X | | X | |
| 6170 - Obligations | X | X | X | X |
| 6210 - Budget Plan-Expenditures | X | X | X | X |
| 6211 - Budget Plan-Reimbursements | | | X | X |
| 6230 - Estimated Reimbursements | X | X | | |

 [1]/ GL 6151 is included on FM 13 and PY reports; GL 6160 is included on FM 01-12 reports.

**Additional Report Selection Options:**

 **Index Range:** Enter the Index or range of Indexes. Leave blank for all Indexes.

 **PCA Range:** Enter the PCA or range of PCAs. Leave blank for all PCAs.

 **OBJ Range:** Enter the Object Detail or range of Object Details. Leave blank for all Object Details.

 **FFY Selection:** Not applicable.

 **PRJ/WP Selection:** Not applicable.

 **Destination Options:** All available output media.

 **E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

 Report Period FM: PM, PY or 01 through 13
  P: Blank or I
 Level of Detail: All options available
 Fund Selection: Blank only
 GLAN Selection: Blank or 6211
 Additional Report Selection Options: All selections and ranges – Blank only

EXHIBIT III-Q36 (Continued)

| REPORT NAME: **Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ36** |
| --- | --- |

**FINANCIAL ELEMENTS:**

**Budget:** The first column (Budget) of the report has one of four titles depending on the various level of detail and selection options.

    1) When the Report Period P option is **Blank**, **B**, **C, D, E,** or **P**, and the GLAN selection is blank, or 6150:

        **BUDGET PLAN-EXP/EST REIMBURSEMENTS:** GL=6210 and 6230. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

    2) When the Report Period P option is **Blank**, **B, C**, **D, E,** or **P**, and the GLAN selection is 6211 or 6221:

        **BUDGET PLAN-EXP/BUDGET PLAN-REIMB:** GL=6210 and 6211. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

    3) When the Report Period P option is **A** or **I** and the GLAN selection is Blank or 6150:

        **BP-EXP/EST REIMB INCEPTION-TO-DATE:** GL=6210 and 6230. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

    4) When the Report Period P option is **A** or **I** and the GLAN selection is 6211 or 6221:

        **BP-EXP/BP REIMB INCEPTION-TO-DATE:** GL=6210 and 6211. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

**Expenditure/Reimbursement:** Comprised of columns two and three. Column two is for the Current Month Activity of the period requested. The Current Month activity contains the same GL as described for column three. Column three has one of two titles depending on the various level of detail and selection options.

    1) When the requested Report Period P option is **Blank**, **B, C, D, E,** or **P** the title is:

        **Year-to-Date:** GL=8100, 9000, 9812, 9822 and 9844. The cumulative expenditures and reimbursements incurred during the current accounting year through the end of the period being reported. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

    2) When the requested Report Period P option is **A** or **I**, the title is:

        **Inception-to-Date:** GL=8100, 9000, 9812, 9822 and 9844. The historical-to-date expenditures and reimbursements incurred in all accounting years through the end of the period being reported. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

EXHIBIT III-Q36

| REPORT NAME: **Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ36** |
|---|---|

**FINANCIAL ELEMENTS:** (Continued)

**Encumbrance/Alloc Enc/Oblig:** GL=6150, 6151, 6160 and 6170. Outstanding balance for obligations, monthly allocated encumbrances and encumbrances that have been committed, but not paid. When the GLAN selection is 6150 or 6221, allocated encumbrances (GLs 6151 and 6160) are not included. Reimbursement records always have zero in this column. Normal balance is a Debit.

**Available Balance:** Calculated as Budget (Column 1) less Expenditures/Reimbursement (Column 3) less Encumbrances (column 4). Normal balance is Debit for Expenditures and Credit for Reimbursements.

**Percent Expended:** Calculated as Expenditures/Reimbursement (column 3) plus Encumbrances (column 4) divided by Budget (column 1). If the percent is larger than 999.9 or negative, asterisks (\*\*\*) are displayed in this column. Asterisks are displayed when the sum of Encumbrances and Expenditures/Reimbursements column is a Credit for Expenditures or a Debit for Reimbursements.

**SPECIAL NOTES:**

**Report Period Selection:**

When the requested Report Period P option is **I**, the OC Table Year-end Indicator is shown in the heading after Character to indicate the agency's status in the Year-end Close process. If an agency has not completed the Year-end Close process, the report may show different financial amounts on subsequent reports for the same fiscal period.

When the requested Report Period P option is **Blank**, **B, C**, **D, E,** or **P**, the report contains only current account year data.

When the requested Report Period FM option is **PY** or **13**, Fiscal Month 13 activity appears in the Current Month Expenditures/Reimbusements column.

When the requested Report Period P option is **Blank, A, B, C, D, E, I,** or **P** and the FFY selection is for a specific FFY, the report is produced for the FFY requested in the FFY Selection.

The following fiscal month request produce a Null report:
- Prior Month in July after completing year-end Close.
- Prior Year after completing Year-end Close.
- Fiscal Month 02 through 12 when it is greater that the current Fiscal Month after completing Year-end Close.

**Index Level of Detail:**

If the requested Index level is **0**, the sub-total line is labeled: "TOT EXPND NO INDEX SPECIFIED" or "TOT REIMB NO INDEX SPECIFIED".

EXHIBIT III-Q36

| REPORT NAME: **Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ36** |
|---|---|

**SPECIAL NOTES:** (Continued)

**Program Level of Detail:**

When the requested Program level is **0**, the sub-total line is labeled: "TOT NO PROGRAM SPECIFIED" or "TOT REIMB NO PROGRAM SPECIFIED".

When the requested Program level is **6**, **8**, or **9**, PCA Level 1 should be used. PCA Level 1 is all zeros if a value is not present. If your agency is not currently using PCA Level 1, call your CALSTARS analyst or the Hotline to discuss its use.

When the requested Program level is **6**, PCA Level 1 is displayed (sorted) before PCA. Records are sorted in the following sequence: Program, Element, Component, Task, PCA Level 1, then PCA.

When the requested Program level is **8** or **9**, PCA Level 1 is displayed without regard to the program structure. Program, Element, component, and Task are not included in the sort or displayed on the report.

When the requested Program level is **6**, there are sub-totals at PCA only. The title shown in the heading is the PCA title.

Requesting the report with PCA does not bring Expenditure and Reimbursement records together. Request this report at Program levels **0** through **4** or **8** to bring Expenditures and Reimbursements together.

**Object/Source Level of Detail:**

When requesting an Inception-to-Date report, Object Detail codes 402 through 418 could appear with two different Object codes. On July 1, 1992 these Object Detail codes were moved from Object code 25 to Object code 26. This only affects data for FFYs prior to 1992.

When the requested Object/Source level is **0, A, F, K,** or **P,** the report displays a single line with the title "Expenditures" or "Reimbursements" as appropriate.

When the requested Object/Source level is **1**, **B**, **G**, **L**, or **Q**, the Expenditure records are labeled using the Statewide D09 (Category) Descriptor Table Descriptions. Expenditures are subtotaled by Category. The Reimbursement records are summed using the first digit of the Source. The report displays Source and description as shown below.

When the requested Object/Source level is **2**, **C**, **H**, **M**, or **R**, the Expenditure records are labeled using the Statewide D10 (Object) Descriptor Table descriptions. Expenditures are subtotaled by Object and Category. The Reimbursement records are summed using the first three digits of the Source. The report displays Source and description as shown below.

When the requested Object/Source level is **3**, **D**, **I**, **N**, or **S**, the Expenditure records are labeled using the Statewide D11 (Object Detail) Descriptor Table descriptions. Expenditures are subtotaled by Object and Category. The reimbursement records are listed by Source.

EXHIBIT III-Q36

| REPORT NAME: **Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ36** |
|---|---|

**SPECIAL NOTES:** (Continued)

**Object/Source Level of Detail:** (Continued)

When the requested Object/Source level is **4**, **E**, **J**, **O**, or **T**, the Expenditure records are labeled using the Statewide D12 (Agency Object) Descriptor Table descriptions. Expenditures are subtotaled by Object and Category. The reimbursement records are listed by Source-Agency Source.

<div style="margin-left:2em">

O/S Level of Detail is 1:
100000 - Revenue
200000 - Operating Revenue
300000 - Transfers
400000 - Federal Receipts
500000 - Other Receipts
900000 - Reimbursements

O/S Level of Detail is 2:
100000 - Revenue
200000 - Operating Revenue
300000 - Transfers
400000 - Federal Receipts
500000 - Other Receipts
991000 - Scheduled Reimbursements
995000 - Unscheduled Reimbursements
999000 - Indirect Cost Recovery

</div>

**Fund Level of Detail:**

When the requested Fund level is **0**, Fund and Fund Source are not included on the report.

When the requested Fund level is **1** or **2**, Fund, Fund Detail, and Fund Source appear after FFY in the heading.

When the requested Fund level is **4** or **5**, Fund, Fund Detail and Fund Source appear after Index in the heading.

When the requested Fund level is **6** or **7**, the report includes Reference after Fund, Fund Detail and before Fund Source.

When the requested Fund level is **8** or **9**, Fund, Fund Detail, Reference and Fund Source appear after Index in the heading.

When the requested Fund level is **A** or **B**, Fund and Fund Detail appear after FFY in the heading.

When the requested Fund level is **C** or **D**, Fund and Fund Detail appear after Index in the heading.

When the requested Fund level is **E** or **F**, the report includes Reference after Fund and Fund Detail.

When the requested Fund level is **G** or **H**, Fund, Fund Detail and Reference appear after Index in the heading.

**General Notes:**

When Reimbursements and Expenditures are in different Fund sources within the same fund, they will not come together unless the requested Fund level is **0** and the Fund selection is for a specific fund. The Q37 Report might be a better report to request in this situation.

Different PCAs should be used to record expenditure and reimbursement activity.

Percent Expended column includes encumbrances in the calculation. The Q10, Q12, Q14 and Q16 reports only use expenditures in the calculation.

EXHIBIT III-Q36

| REPORT NAME: **Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ36** |
|---|---|

**SPECIAL NOTES:** (Continued)

**General Notes:** (Continued)

When the requested Program, Organization, Object or Fund level is **0**, the title is from the next higher level. For example, if the report is requested at Fund Detail and Fund Detail is zero, the title is for the Fund. If a value is present and the table has been deleted, the title is "TITLE NOT FOUND".

When Budgets are entered without an Appropriation Symbol Number, the Character and Reference fields are zero, because these fields are looked up by the AS Table.

Budgets for expenditures and Budget Plans/Estimated for reimbursements should be recorded with the same Index and PCA codes as the expenditures and receipts are recorded. This ensures that the budgets are shown with their related expenditures and receipts.

Care should be used when recording Budget Plans for expenditures and Budget Estimated or Budget Plans for reimbursements. Inception-to-Date reports sum all entries to GLs 6210, 6211, and 6230 made since the start of the appropriation. Some agencies enter the remaining appropriation balance in the second and subsequent accounting years for continuously appropriated items. If a corresponding adjustment (reversal) is not done in the previous FFY, this causes the Budget column to be overstated.

The report displays all records for Estimated Reimbursements (GL 6230), even if the Source Code in the Operating File if other than the 9xxxxx series assigned to reimbursements by the UCM.

Often there are lines with zeros in all columns. This occurs when there are multiple entries for a record at the requested Level of Detail that net to zero.

EXHIBIT III-Q36

| REPORT NAME: | **Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ36** |
|---|---|---|

**REPORT SORT:**

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
|---|---|---|---|
| Character | None | Yes | Yes |
| Enactment Year | Report Period option | Yes | Yes |
| FFY | FFY selection or Report Period option | Yes | Yes |
| Organization [1/] | Level of Detail: I | Yes | Yes [3/] |
| Fund | Level of Detail: F | Yes | Yes [4/] |
| Reference | Level of Detail: F | Yes | Yes |
| Appropriation Symbol | Report Period Option | Yes | Yes |
| Fund Source | Level of Detail: F | Yes | Yes |
| Organization [2/] | Level of Detail I | Yes | Yes [3/] |
| Program | Level of Detail: P | No | Yes [4/] |
| Object/Source | Level of Detail: O/S | No | Yes [5/] |

[1/]   Organization is sorted in this order when Fund (F) level of detail **0**, **4**, **5**, **8**, **9**, **C**, **D**, **G**, or **H** is selected.

[2/]   Organization is sorted in this order when Fund (F) level of detail **1**, **2**, **6**, **7**, **A**, **B**, **E**, or **F** is selected

[3/]   Sub-totals are at the Index (I) level requested

[4/]   Sub-totals are only at the level requested

[5/]   Sub-totals for expenditures are at the Category when requested at Object, or at Category and Object when requested at Object Detail or Agency Object. Sub-totals for reimbursements occur once after the last reimbursement record.

EXHIBIT III-Q36 (Continued)

```
CSTARQ36 9990 (DEST: AA SPEC) 06,B,6,5,4,2,   ,   ,   ,       ,       ,     ,        ********** RUN:02/19/09 TIME:06.00
FISCAL MONTH:  06  DECEMBER        6(INDX ) 5(PCA ) 4(AGYOBJ) 2(BYFDT ) FUND(ALL ) GL(ALL )
                                              DEPARTMENT OF AIR QUALITY
                                      ORGANIZATION EXPENDITURES AND REIMBURSEMENTS
                                               AS OF 12/31/08
**************************************************************************************************************** PAGE  175
CHARACTER        : 1                  SUPPORT
ENY              : 2008
FFY              : 2008
FUND-FUND DETAIL: 0001-00             GENERAL FUND
FUND SOURCE      : R                  REIMBURSEMENTS
INDEX            : 12-00-00-00-00-0120 REGION 2
APPN SYM         : 100                SUPPORT WATER QUALITY
****************************************************************************************************************
PG-EL-CMP-TSK  PCA                 PCA TITLE
-------------- -----  -------------------------------------------------
  SOURCE-AS/      SOURCE-AS/     BUDGET PLAN-EXP/        EXPENDITURE/REIMBURSEMENT           ENCUMBRANCES          AVAILABLE        PCNT
 C-OB-DTL-AO  OBJ DTL-AO TITLE  EST REIMBURSEMENTS     CURRENT MONTH       YEAR-TO-DATE      ALLOC ENC/OBLIGS       BALANCE         EXP
 ----------- ----------------- ------------------- ------------------ ------------------ ------------------ ------------------ -----
10-00-000-000 80821  SCHEDULED REIMBURSEMENTS - PROGRAM 10
 991937-74   MSCA REIMB                    .00         24,190.68-         29,052.92-                .00         29,052.92    .0
                                 ------------------ ------------------ ------------------ ------------------ ------------------ -----

*TOT REIMB PCA 80821 SCHEDULED REIMBURSEMENTS - PROGRAM 10
                                           .00         24,190.68-         29,052.92-                .00         29,052.92    .0

*TOT EXP/REIMB PCA 80821 SCHEDULED REIMBURSEMENTS - PROGRAM 10
                                           .00         24,190.68-         29,052.92-                .00         29,052.92    .0
10-20-160-166 16604  DOD-HAMILTON AFB (ANTENNA FIELD)
 1-01-003-00 CIVIL SERVICE-PERM            .00          1,799.86          11,166.60                .00         11,166.60-   .0
                                 ------------------ ------------------ ------------------ ------------------ ------------------ -----
*TOT 01 SALARIES AND WAGES                 .00          1,799.86          11,166.60                .00         11,166.60-   .0

 1-03-103-00 OASDI                         .00            108.10             672.17                .00            672.17-   .0
 1-03-104-00 DENTAL INSURANCE              .00              5.51              26.97                .00             26.97-   .0
 1-03-105-00 HEALTH/WELFARE INS            .00             74.57             544.95                .00            544.95-   .0
 1-03-106-00 RETIREMENT                    .00            285.00           1,782.35                .00          1,782.35-   .0
 1-03-134-00 OTHER-STAFF BENEFI            .00             97.59             476.12                .00            476.12-   .0
 1-03-135-00 LIFE INSURANCE                .00               .48               2.25                .00              2.25-   .0
 1-03-136-00 VISION CARE                   .00              1.66              12.76                .00             12.76-   .0
 1-03-137-00 MEDICARE TAXATION             .00             25.29             157.44                .00            157.44-   .0
                                 ------------------ ------------------ ------------------ ------------------ ------------------ -----
*TOT 03 STAFF BENEFITS                     .00            598.20           3,675.01                .00          3,675.01-   .0

*TOT 1 PERSONAL SERVICES                   .00          2,398.06          14,841.61                .00         14,841.61-   .0

 3-17-295-00 OTHER TRANSPORT-IS            .00               .00              67.19                .00             67.19-   .0
                                 ------------------ ------------------ ------------------ ------------------ ------------------ -----
*TOT 17 TRAVEL: IN-STATE                   .00               .00              67.19                .00             67.19-   .0
```

EXHIBIT III-Q37

| REPORT NAME: **Summary of Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ37** |
|---|---|

| **PURPOSE:** | Provides detail information on the agency's budget and related expenditures and reimbursements in the same report. It can be requested for the current accounting year or on an Inception-to-Date basis. |
|---|---|
| **DESCRIPTION:** | This report is similar to the separate displays in the Governor's Budget by expenditures and funding. Operating File records are displayed by Character, FFY, and the requested program and organization level in two parts as follows: |
| | Part One - displays expenditures at the requested object Level of Detail and reimbursements at the requested source Level of Detail with combined sub-totals. |
| | Part Two - redisplays expenditures and reimbursements summarized at the requested fund Level of Detail. See also the Q35 Report. |

**REPORT REQUEST OPTIONS:**

**Report Period:**

**FM:**   CM, PM, PY or 01 through 13

**P:**   I=Inception-to-Date; Current accounting year options: C=Current FFY, P=All Prior FFYs, Blank=All FFYs

**Level of Detail:**

| Index (I) | Program (P) | Object/Source (O/S) | Fund (F) |
|---|---|---|---|
| 0-No Organization | 0-No Program | *See Chart Below* | 0-No Fund |
| 1-Section | 1-Program | | 1-Fund |
| 2-Sub-Section | 2-Element | | 2-Fund Detail |
| 3-Unit | 3-Component | | 3-Not Used |
| 4-Sub Unit | 4-Task | | 4- Not Used |
| 5-Sub-Sub-Unit | 5-PCA (No PCA Lvl 1) | | 5- Not Used |
| 6-Index | 6-PCA Level 1(+PCA) | | 6-Fund & Reference |
| | 8-PCA Level 1, no Pgm or PCA | | 7-Fund Dtl & Ref |
| | 9-PCA Level 1 & PCA no Program detail | | |

| Object/Source | UCM Character | | | | |
|---|---|---|---|---|---|
| | All | W/O [1] | 1 | 2 | 3 |
| No Object/Source | 0 | A | F | K | P |
| Cat/1st digit SRC | 1 | B | G | L | Q |
| Obj/1st 3 of SRC | 2 | C | H | M | R |
| Obj Detail/SRC | 3 | D | I | N | S |
| Agny Obj/Agny SRC | 4 | E | J | O | T |

[1] W/O Regard to Character – All Characters are selected for the report, but Character is not shown on the report. The first sort is FFY.

**Fund Selection:**   Blank (all Funds) or any valid Fund.

EXHIBIT III-Q37 (Continued)

| REPORT NAME: **Summary of Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ37** |
|---|---|

**REQUEST OPTIONS:** (Continued)

**GLAN Selection:** There are several options as indicated below. GLs 6150 and 6221 do not contain allocated encumbrances.

Blank: Includes 6150, 6170 and 6151 or 6160 in the Encumbrance column depending on Fiscal month requested. Uses GLs 6210 and 6230 in the Budget column; the title is "Budget".

6150: Includes only 6150 and 6170 in the Encumbrance column. The column title changes to "Encumbrances/Obligations". Uses GLs 6210 and 6230 in the Budget column; the column title is "Budget".

6211: Includes 6150, 6170 and 6151 or 6160 in the Encumbrance column depending on Fiscal month requested. Uses GLs 6210 and 6211 in the Budget column; the title is "Budget-Estimated".

6221: Includes only 6150 and 6170 in the Encumbrance column. The column title changes to "Encumbrances/Obligations". Uses GLs 6210 and 6211 in the Budget column; the column title is "Budget-Estimated".

0XXX: Includes encumbrances and allocated encumbrances (GLs 6150 and 6151 or 6160). The Budget column, titled Budget-Estimated, includes GLs 6210 and 6211. To select a specific FFY, replace the XXX with the last three digits of a specific FFY. Example: 0007 selects only FFY 2007/08 records.

1XXX: Includes encumbrances and allocated encumbrances (GLs 6150 and 6151 or 6160). The Budget column, titled Budget, includes GLs 6210 and 6230. To select a specific FFY, replace the XXX with the last three digits of a specific FFY. Example: 1007 selects only FFY 2007/08 records.

**Additional Report Selection Options:**

**Index Range:** Enter the Index or range of Indexes. Leave blank for all Indexes.

**PCA Range:** Enter the PCA or range of PCAs. Leave blank for all PCAs.

**OBJ Range:** Enter the Object Detail or range of Object Details. Leave blank for all Object Details.

**FFY Selection:** Not applicable.

**PRJ/WP Selection:** Not applicable.

**Destination Options:** All available output media.

**E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

Report Period FM: PM, PY or 01 through 13
               P: Blank or I
Level of Detail: All options available
Fund Selection: Blank only
GLAN Selection: Blank or 6211
 Additional Report Selection Options: All selections and ranges – Blank only

EXHIBIT III-Q37 (Continued)

| REPORT NAME: | **Summary of Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ37** |
|---|---|---|

**FINANCIAL ELEMENTS:**

The first column (Budget) of the report has one of four titles depending on the various level of detail and selection options.

1) When the Report Period P option is **Blank**, **C** or **P**, and the GLAN selection is blank, 6150 or 1000 to 9999:

> **Budget:** GL=6210 and 6230. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

2) When the Report Period P option is **Blank**, **C**, or **P**, and the GLAN selection is 0000 to 0999, 6211 or 6221:

> **Budget-Estimated:** GL=6210 and 6211. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

3) When the Report Period P option is **I** and the GLAN selection is blank, 6150, or 1000 to 9999:

> **Budget Inception-to-Date:** GL=6210 and 6230. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

4) When the Report Period P option is **I** and the GLAN selection is 0000 to 0999, 6211 or 6221:

> **Budget-Estimated Inception-to-Date:** GL=6210 and 6211. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

Expenditure/Reimbursement is comprised of columns two and three. Column two is for the Current Month Activity of the period requested. The Current Month activity contains the same GL as described for column three. Column three has one of two titles depending on the various level of detail and selection options.

1) When the Report Period P option is **Blank**, **C** or **P** the title is:

> **Year-to-Date:** GL=8100, 9000, 9812, 9822 and 9844. The cumulative expenditures and reimbursements incurred during the current accounting year through the end of the period being reported. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

2) When the Report Period P option is **I**, the title is:

> **Inception-to-Date:** GL=8100, 9000, 9812, 9822 and 9844. The historical-to-date expenditures and reimbursements incurred in all accounting years through the end of the period being reported. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

**Encumbrance/Alloc Enc/Oblig:** GL=6150, 6151, 6160 and 6170. Outstanding balance for obligations, monthly allocated encumbrances and encumbrances that have been committed, but not paid. When the GLAN selection is 6150 or 6221, allocated encumbrances (GLs 6151 and 6160) are not included. Reimbursement records always have zero in this column. Normal balance is a Debit.

EXHIBIT III-Q37 (Continued)

| REPORT NAME: | **Summary of Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ37** |
|---|---|---|

**FINANCIAL ELEMENTS:** (Continued)

**Available Balance:** Calculated as Budget (Column 1) less Expenditures/reimbursement (Column 3) less Encumbrances (column 4). Normal balance is Debit for Expenditures and Credit for Reimbursements.

**Percent Expended:** Calculated as Expenditures/Reimbursement (column 3) plus Encumbrances (column 4) divided by Budget (column 1). If the percent is larger than 999.9 or negative, asterisks (***) are displayed in this column. Asterisks are displayed when the sum of Encumbrances and Expenditures/Reimbursements column is a Credit for Expenditures or a Debit for Reimbursements.

**SPECIAL NOTES:**

**Report Period Selection:**

When the requested Report Period P option is **I**, the OC Table Year-end Indicator is shown in the heading after Character to indicate the agency's status in the Year-end Close process. If an agency has not completed the Year-end Close process, the report may show different financial amounts on subsequent reports for the same fiscal period.

When the requested Report Period P option is **Blank**, **C**, or **P**, the report contains only current account year data.

When the requested Report Period FM option is **PY** or **13**, Fiscal Month 13 activity appears in the Current Month Expenditures/Reimbursements column.

When the requested Report Period P option is **C** or **P** AND the GLAN selection is for a specific FFY, the report is produced for the FFY requested in the GLAN Selection.

The following fiscal month request produce a Null report:
a) Prior Month in July after completing year-end Close.
b) Prior Year after completing Year-end Close.
c) Fiscal Month 02 through 12 when it is greater that the current Fiscal Month after completing Year-end Close.

**Index Level of Detail:**

When the requested Index level is **0**, the sub-total line is labeled: "TOT EXPND NO INDEX SPECIFIED" or "TOT REIMB NO INDEX SPECIFIED".

**Program Level of Detail:**

When the requested Program level is **0**, the sub-total line is labeled: "TOT NO PROGRAM SPECIFIED" or "TOT REIMB NO PROGRAM SPECIFIED".

When the requested Program level is **6**, **8**, or **9**, PCA Level 1 should be used. PCA Level 1 is all zeros if a value is not present. If your agency is not currently using PCA Level 1, call your CALSTARS analyst or the Hotline to discuss its use.

EXHIBIT III-Q37 (Continued)

| REPORT NAME: | **Summary of Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ37** |
|---|---|---|

**SPECIAL NOTES:** (Continued)

**Program Level of Detail:** (Continued)

When the requested Program level is **6**, PCA Level 1 is displayed (sorted) before PCA. Records are sorted in the following sequence: Program, Element, Component, Task, PCA Level 1, then PCA.

When the requested Program level is **8** or **9**, PCA Level 1 is displayed without regard to the program structure. Program, Element, component, and Task are not included in the sort or displayed on the report.

When the requested Program level is **9**, there is a sub-total of Expenditure and Reimbursement records at the PCA Level 1. This is printed after Part Two (restatement with fund) of the report.

When the requested Program level is **6**, there are sub-totals at PCA only. The title shown in the heading is the PCA title.

Requesting the report with PCA does not bring Expenditure and Reimbursement records together. Request this report at Program level **0** through **4** or **8** to bring Expenditures and Reimbursements together.

**Object/Source Level of Detail:**

The report does not display actual codes. The title for the code comes from the appropriate Descriptor Table (D09, D10, D11, or D12).

When requesting an Inception-to-Date report, Object Detail codes 402 through 418 could appear with two different Object codes. On July 1, 1992 these Object Detail codes were moved from Object code 25 to Object code 26. This only affects data for FFYs prior to 1992.

When the requested Object/source level is **0**, **A**, **F**, **K**, or **P**, the report displays a single line with the title "Expenditures" or "Reimbursements" as appropriate.

When the requested Object/Source level is **1**, **B**, **G**, **L**, or **Q**, the Expenditure records are labeled using the Statewide D09 Description Table descriptions. The Reimbursement records are summed. The report displays the Source and the description as shown below.

When the requested Object/Source level is **2**, **C**, **H**, **M**, or **R**, the Expenditure records are labeled using the Statewide D10 Description Table descriptions. The Reimbursement records are summed using the first three digits of the Source. The report displays Source and description as shown below.

| O/S Level of Detail is 1: | O/S Level of Detail is 2: |
|---|---|
| 100000 - Revenue | 100000 - Revenue |
| 200000 - Operating Revenue | 200000 - Operating Revenue |
| 300000 - Transfers | 300000 - Transfers |
| 400000 - Federal Receipts | 400000 - Federal Receipts |
| 500000 - Other Receipts | 500000 - Other Receipts |
| 900000 - Reimbursements | 991000 - Scheduled Reimbursements |
| | 995000 - Unscheduled Reimbursements |
| | 999000 - Indirect Cost Recovery |

EXHIBIT III-Q37 (Continued)

| REPORT NAME: | **Summary of Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ37** |
|---|---|---|

**SPECIAL NOTES:** (Continued)

**Fund Level of Detail:**

The report does not display the actual code for Fund, Fund Detail, Reference or Fund Source. The title comes from the appropriate Descriptor Table (D20, D22, D23, or D26).

When the requested Fund level is **6** or **7** is requested, the report includes Reference after Fund, Fund Detail and before Fund Source.

When the requested Fund level is **0**, Part Two displays a single line for Expenditures or Reimbursements with the description: "NO FUND SPECIFIED".

**General Notes:**

Different PCAs should be used to record expenditure and reimbursement activity.

Percent Expended column includes encumbrances in the calculation. The Q10, Q12, Q14 and Q16 reports only use expenditures in the calculation.

When the requested Program, Organization, Object or Fund level is **0**, the title is from the next higher level. For example, if the report is requested at Fund Detail and Fund Detail is zero, the title is for the Fund. If a value is present and the table has been deleted, the title is "TITLE NOT FOUND".

When Budgets are entered without an Appropriation Symbol Number, the Character and Reference fields are zero, because these fields are looked up by the AS Table.

Budgets for expenditures and Budget Plans/Estimated for reimbursements should be recorded with the same Index and PCA codes as the expenditures and receipts are recorded. This ensures that the budgets are shown with their related expenditures and receipts.

Care should be used when recording Budget Plans for expenditures and Budget Estimated or Budget Plans for reimbursements. Inception-to-Date reports sum all entries to GLs 6210, 6211, and 6230 made since the start of the appropriation. Some agencies enter the remaining appropriation balance in the second and subsequent accounting years for continuously appropriated items. If a corresponding adjustment (reversal) is not done in the previous FFY, this causes the Budget column to be overstated.

The report displays all records for Estimated Reimbursements (GL 6230), even if the Source Code in the Operating File if other than the 9xxxxx series assigned to reimbursements by the UCM.

Often there are lines with zeros in all columns. This occurs when there are multiple entries for a record at the requested Level of Detail that net to zero.

EXHIBIT III-Q37 (Continued)

| REPORT NAME: | **Summary of Program Expenditures and Reimbursements** | REPORT NO: **CSTARQ37** |
| --- | --- | --- |

**REPORT SORT:**

The following is the sort of records for Part One:

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
| --- | --- | --- | --- |
| Character | None | Yes | No |
| FFY | GLAN selection or Report Period option | Yes | No |
| Program | Level of Detail: P | Yes | Yes [1] |
| Organization | Level of Detail: I | No | Yes [2] |
| Object/Source | Level of Detail: O/S | No | Yes [3] |

The following is the sort of records for Part Two:

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
| --- | --- | --- | --- |
| Character | None | Yes | No |
| FFY | GLAN selection or Report Period option | Yes | No |
| Program | Level of Detail: P | Yes | Yes [1] |
| Organization | Level of Detail: I | No | Yes [2] |
| Fund | Level of Detail: F | No | Yes |

[1]    Sub-totals are at the program level requested. When the report is requested at a 9, there is an additional sub-total at the PCA Level 1 appearing at the end of Part Two.

[2]    Sub-totals are only at the level requested.

[3]    Sub-totals for expenditures are at the Category when requested at Object or at Category and Object when requested at Object Detail or Agency Object. Sub-totals for reimbursements occur once after the last reimbursement record.

EXHIBIT III-Q37 (Continued)

```
CSTARQ37 9990 (DEST: AA SPEC) 03,C,6,5,4,2,0001,    ,    ,       ,        ,       ,        ********** RUN:11/14/05 TIME:06.00
FISCAL MONTH:  03  SEPTEMBER       6(INDX ) 5(PCA  ) 4(AGYOBJ) 2(BYFDT ) FUND(0001) GL(ALL )
                                           DEPARTMENT OF AIR QUALITY
                                  SUMMARY OF PROGRAM EXPENDITURES AND REIMBURSEMENTS
                                               AS OF 09/30/05
*******************************************************************************************************************  PAGE    3
CHARACTER:     1                    SUPPORT
FFY:          05
PCA:          10-10-000-000-10100      POLICY ADMINISTRATION
*******************************************************************************************************************
SEC SS UN SU SSU INDEX  DESCRIPTION
--- -- -- -- --- -----  ------------------------------------------------
                                          EXPENDITURE/REIMBURSEMENT         ENCUMBRANCE/         AVAILABLE       PCNT
                                        -------------------------------
  AGENCY OBJECT/SOURCE        B U D G E T    CURRENT MONTH      YEAR-TO-DATE    ALLOC ENC/OBLIG     BALANCE        EXP
------------------------------ ----------------- ----------------- ----------------- ----------------- ----------------- -----
10 10 00 00 00  1010   POLICY
  CIVIL SERVICE-PERM          2,004,051.00      170,165.80        500,898.77           .00        1,503,152.23   24.9
  CIVIL SERVICE-TEMP                   .00          264.32            495.60           .00              495.60-    .0
                             ----------------- ----------------- ----------------- ----------------- -----------------  -----
*TOT SALARIES AND WAGES       2,004,051.00      170,430.12        501,394.37           .00        1,502,656.63   25.0

  STAFF BENEFITS                753,776.00             .00              .00           .00          753,776.00    .0
  OASDI                                .00       10,204.79         30,067.35           .00           30,067.35-   .0
  HEALTH/WELFARE INS                   .00           51.78            149.80           .00              149.80-   .0
  RETIREMENT                           .00       27,127.84         79,853.29           .00           79,853.29-   .0
  WORKERS' COMPENSATION                .00       12,732.28         20,203.14           .00           20,203.14-   .0
  OTHER-STAFF BENEFITS                 .00       17,238.22         50,040.22           .00           50,040.22-   .0
  LIFE INSURANCE                       .00          204.62            602.70           .00              602.70-   .0
  MEDICARE TAXATION                    .00        2,386.59          7,031.87           .00            7,031.87-   .0
                             ----------------- ----------------- ----------------- ----------------- -----------------  -----
*TOT STAFF BENEFITS             753,776.00       69,946.12        187,948.37           .00          565,827.63   24.9

  SALARY SAVINGS               101,931.00-             .00              .00           .00          101,931.00-    .0
                             ----------------- ----------------- ----------------- ----------------- -----------------  -----
*TOT SALARY SAVINGS            101,931.00-             .00              .00           .00          101,931.00-    .0

*TOT PERSONAL SERVICES        2,655,896.00      240,376.24        689,342.74           .00        1,966,553.26   25.9

  GENERAL EXPENSE               189,218.00             .00              .00           .00          189,218.00    .0
  MISC OFFICE SUPPLIES                 .00        3,075.30          3,075.30           .00            3,075.30-   .0
  LIBRARY PURCH/SUBSCRIPT              .00             .00            320.08           .00              320.08-   .0
  MINOR EQUIPMENT                      .00             .00            494.00           .00              494.00-   .0
                             ----------------- ----------------- ----------------- ----------------- -----------------  -----
*TOT GENERAL EXPENSE            189,218.00        3,075.30          3,889.38           .00          185,328.62    2.0

  PRINTING                       48,203.00             .00              .00           .00           48,203.00    .0
  PHOTOCOPY PAPER                      .00           15.85             15.85           .00               15.85-   .0
  OFFICE COPIER EXP                   .00           37.90            232.16           .00              232.16-   .0
                             ----------------- ----------------- ----------------- ----------------- -----------------  -----
*TOT PRINTING                    48,203.00           53.75            248.01           .00           47,954.99    .5

  COMMUNICATIONS                 48,203.00             .00              .00           .00           48,203.00    .0
  PACIFIC BELL                         .00        1,766.66          3,143.26           .00            3,143.26-   .0
  COMMUNICATION - CELLULAR PHONE       .00           19.61             39.22           .00               39.22-   .0
                             ----------------- ----------------- ----------------- ----------------- -----------------  -----
*TOT COMMUNICATIONS              48,203.00        1,786.27          3,182.48           .00           45,020.52    6.6
```

EXHIBIT III-Q38

| REPORT NAME: | **Summary of Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ38** |
|---|---|---|
| **PURPOSE:** | Provides detail information on the agency's budget and related expenditures and reimbursements in the same report. It can be requested for the current accounting year or on an Inception-to-Date basis. | |
| **DESCRIPTION:** | This report is similar to the separate displays in the Governor's Budget by expenditures and funding. Operating File records are displayed by Character, FFY, and the requested organization and program level in two parts as follows: <br><br> Part One - displays expenditures at the requested object Level of Detail and reimbursements at the requested source Level of Detail with combined sub-totals. <br><br> Part Two - redisplays expenditures and reimbursements summarized at the requested fund Level of Detail. See also the Q36 Report. | |

**REPORT REQUEST OPTIONS:**

**Report Period:**

**FM:** CM, PM, PY or 01 through 13

**P:** I=Inception-to-Date; Current accounting year options: C=Current FFY, P=All Prior FFYs, Blank=All FFYs

**Level of Detail:**

| Index (I) | Program (P) | Object/Source (O/S) | Fund (F) |
|---|---|---|---|
| 0-No Organization | 0-No Program | 0-No Object/Source | 0-No Fund |
| 1-Section | 1-Program | 1-Cat/1st digit SRC | 1-Fund |
| 2-Sub-Section | 2-Element | 2-Obj/1st 3 of SRC | 2-Fund Detail |
| 3-Unit | 3-Component | 3-Object Detail/SRC | 3-Not Used |
| 4-Sub Unit | 4-Task | 4-Agency Object/ | 4- Not Used |
| 5-Sub-Sub-Unit | 5-PCA (No PCA Lvl 1) | Agency Source | 5- Not Used |
| 6-Index | 6-PCA Level 1(+PCA) | | 6-Fund & Reference |
| | 8-PCA Level 1, | | 7-Fund Dtl & Ref |
| | no Pgm or PCA | | |
| | 9-PCA Level 1 & PCA | | |
| | no Program detail | | |

| Object/Source | UCM Character | | | | |
|---|---|---|---|---|---|
| | All | W/O [1] | 1 | 2 | 3 |
| No Object/Source | 0 | A | F | K | P |
| Cat/1st digit SRC | 1 | B | G | L | Q |
| Obj/1st 3 of SRC | 2 | C | H | M | R |
| Obj Detail/SRC | 3 | D | I | N | S |
| Agny Obj/Agny SRC | 4 | E | J | O | T |

[1] W/O Regard to Character – All Characters are selected for the report, but Character is not shown on the report. The first sort is FFY.

**Fund Selection:** Blank (all Funds) or any valid Fund.

EXHIBIT III-Q38 (Continued)

| REPORT NAME: **Summary of Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ38** |
|---|---|

**REQUEST OPTIONS:** (Continued)

**GLAN Selection:** There are several options as indicated below. GLs 6150 and 6221 do not contain allocated encumbrances.

Blank: Includes 6150, 6170 and 6151 or 6160 in the Encumbrance column depending on Fiscal month requested. Uses GLs 6210 and 6230 in the Budget column; the title is "Budget".

6150: Includes only 6150 and 6170 in the Encumbrance column. The column title changes to "Encumbrances/Obligations". Uses GLs 6210 and 6230 in the Budget column; the column title is "Budget".

6211: Includes 6150, 6170 and 6151 or 6160 in the Encumbrance column depending on Fiscal month requested. Uses GLs 6210 and 6211 in the Budget column; the title is "Budget-Estimated".

6221: Includes only 6150 and 6170 in the Encumbrance column. The column title changes to "Encumbrances/Obligations". Uses GLs 6210 and 6211 in the Budget column; the column title is "Budget-Estimated".

0XXX: Includes encumbrances and allocated encumbrances (GLs 6150 and 6151 or 6160). The Budget column, titled Budget-Estimated, includes GLs 6210 and 6211. To select a specific FFY, replace the XXX with the last three digits of a specific FFY. Example: 0007 selects only FFY 2007/08 records.

1XXX: Includes encumbrances and allocated encumbrances (GLs 6150 and 6151 or 6160). The Budget column, titled Budget, includes GLs 6210 and 6230. To select a specific FFY, replace the XXX with the last three digits of a specific FFY. Example: 1007 selects only FFY 2007/08 records.

**Additional Report Selection Options:**

**Index Range:** Enter the Index or range of Indexes. Leave blank for all Indexes.

**PCA Range:** Enter the PCA or range of PCAs. Leave blank for all PCAs.

**OBJ Range:** Enter the Object Detail or range of Object Details. Leave blank for all Object Details.

**FFY Selection:** Not applicable.

**PRJ/WP Selection:** Not applicable.

**Destination Options:** All available output media.

**E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

Report Period FM: PM, PY or 01 through 13
P: Blank or I
Level of Detail: All options available
Fund Selection: Blank only
GLAN Selection: Blank or 6211
Additional Report Selection Options: All selections and ranges – Blank only

EXHIBIT III-Q38 (Continued)

| REPORT NAME: | **Summary of Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ38** |
|---|---|---|

**FINANCIAL ELEMENTS:**

The first column (Budget) of the report has one of four titles depending on the various level of detail and selection options.

1) When the Report Period P option is **Blank**, **C** or **P**, and the GLAN selection is blank, 6150 or 1000 to 9999:

> **Budget:** GL=6210 and 6230. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

2) When the Report Period P option is **Blank**, **C**, or **P**, and the GLAN selection is 0000 to 0999, 6211 or 6221:

> **Budget-Estimated:** GL=6210 and 6211. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

3) When the Report Period P option is **I** and the GLAN selection is blank, 6150, or 1000 to 9999:

> **Budget Inception-to-Date:** GL=6210 and 6230. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

4) When the Report Period P option is **I** and the GLAN selection is 0000 to 0999, 6211 or 6221:

> **Budget-Estimated Inception-to-Date:** GL=6210 and 6211. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

Expenditure/Reimbursement is comprised of columns two and three. Column two is for the Current Month Activity of the period requested. The Current Month activity contains the same GL as described for column three. Column three has one of two titles depending on the various level of detail and selection options.

1) When the Report Period P option is **Blank**, **C** or **P** the title is:

> **Year-to-Date:** GL=8100, 9000, 9812, 9822 and 9844. The cumulative expenditures and reimbursements incurred during the current accounting year through the end of the period being reported. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

2) When the Report Period P option is **I**, the title is:

> **Inception-to-Date:** GL=8100, 9000, 9812, 9822 and 9844. The historical-to-date expenditures and reimbursements incurred in all accounting years through the end of the period being reported. Normal balance is a Debit for Expenditures and a Credit for Reimbursements.

**Encumbrance/Alloc Enc/Oblig:** GL=6150, 6151, 6160 and 6170. Outstanding balance for obligations, monthly allocated encumbrances and encumbrances that have been committed, but not paid. When the GLAN selection is 6150 or 6221, allocated encumbrances (GLs 6151 and 6160) are not included. Reimbursement records always have zero in this column. Normal balance is a Debit.

EXHIBIT III-Q38 (Continued)

| REPORT NAME: | **Summary of Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ38** |
|---|---|---|

**FINANCIAL ELEMENTS:** (Continued)

**Available Balance:** Calculated as Budget (Column 1) less Expenditures/Reimbursement (Column 3) less Encumbrances (column 4). Normal balance is Debit for Expenditures and Credit for Reimbursements.

**Percent Expended:** Calculated as Expenditures/Reimbursement (column 3) plus Encumbrances (column 4) divided by Budget (column 1). If the percent is larger than 999.9 or negative, asterisks (***) are displayed in this column. Asterisks are displayed when the sum of Encumbrances and Expenditures/Reimbursements column is a Credit for Expenditures or a Debit for Reimbursements.

**SPECIAL NOTES:**

**Report Period Selection:**

When the Report Period P option is **I**, the Organizational Control (OC) Table Year-end Indicator is shown in the heading after Character to indicate the agency's status in the Year-end Close process. If an agency has not completed the Year-end Close process, the report may show different financial amounts on subsequent reports for the same fiscal period.

When the Report Period P option is **Blank**, **C**, or **P**, the report contains only current account year data.

When the Report Period FM option is **PY** or **13**, Fiscal Month 13 activity appears in the Current Month Reimbursements/Reimbursements column.

When the Report Period P option is **C** or **P** AND the GLAN selection is for a specific FFY, the report is produced for the FFY requested in the GLAN Selection.

The following fiscal month requests produce a Null report:
a) Prior Month in July after completing year-end Close.
b) Prior Year after completing Year-end Close.
c) Fiscal Month 02 through 12 when it is greater that the current Fiscal Month after completing Year-end Close.

**Index Level of Detail:**

When the requested Index level is **0**, the sub-total line is labeled: "TOT EXPND NO INDEX SPECIFIED" or "TOT REIMB NO INDEX SPECIFIED".

EXHIBIT III-Q38 (Continued)

| REPORT NAME: | **Summary of Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ38** |
|---|---|---|

**SPECIAL NOTES:** (Continued)

**Program Level of Detail:**

When the requested Program level is **0**, the sub-total line is labeled: "TOT NO PROGRAM SPECIFIED" or "TOT REIMB NO PROGRAM SPECIFIED".

When the requested Program level is **6**, **8**, or **9**, PCA Level 1 should be used. PCA Level 1 is all zeros if a value is not present. If your agency is not currently using PCA Level 1, call your CALSTARS analyst or the Hotline to discuss its use.

When the requested Program level is **6**, PCA Level 1 is displayed (sorted) before PCA. Records are sorted in the following sequence: Program, Element, Component, Task, PCA Level 1, then PCA.

When the requested Program level is **8** or **9**, PCA Level 1 is displayed without regard to the program structure. Program, Element, component, and Task are not included in the sort or displayed on the report.

When the requested Program level is **9**, there is a sub-total of Expenditure and Reimbursement records at the PCA Level 1. This is printed after Part Two (restatement with fund) of the report.

When the requested Program level is **6**, there are sub-totals at PCA only. The title shown in the heading is the PCA title.

Requesting the report with PCA does not bring Expenditure and Reimbursement records together. Request this report at Program level **0** through **4** or **8** to bring Expenditures and Reimbursements together.

**Object/Source Level of Detail:**

The report does not display actual codes. The title for the code comes from the appropriate Descriptor Table (D09, D10, D11, or D12).

When requesting an Inception-to-Date report, Object Detail codes 402 through 418 could appear with two different Object codes. On July 1, 1992 these Object Detail codes were moved from Object code 25 to Object code 26. This only affects data for FFYs prior to 1992.

When the requested Object/source level is **0**, **A**, **F**, **K**, or **P**, the report displays a single line with the title "Expenditures" or "Reimbursements" as appropriate.

When the requested Object/Source level is **1**, **B**, **G**, **L**, or **Q**, the Expenditure records are labeled using the Statewide D09 (Category) Descriptor Table descriptions. The Reimbursement records are summed. The report displays Source and description as shown below.

When the requested Object/Source level is **2**, **C**, **H**, **M**, or **R**, the Expenditure records are labeled using the Statewide D10 (Object) Descriptor Table descriptions. The Reimbursement records are summed using the first three digits of the Source. The report displays Source and description as shown below.

| O/S Level of Detail is 1: | O/S Level of Detail is 2: |
|---|---|
| 100000 - Revenue | 100000 - Revenue |
| 200000 - Operating Revenue | 200000 - Operating Revenue |
| 300000 - Transfers | 300000 - Transfers |
| 400000 - Federal Receipts | 400000 - Federal Receipts |
| 500000 - Other Receipts | 500000 - Other Receipts |
| 900000 - Reimbursements | 991000 - Scheduled Reimbursements |
| | 995000 - Unscheduled Reimbursements |
| | 999000 - Indirect Cost Recovery |

EXHIBIT III-Q38 (Continued)

| REPORT NAME: | **Summary of Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ38** |
|---|---|---|

**SPECIAL NOTES:** (Continued)

**Fund Level of Detail:**

The report does not display the actual code for Fund, Fund Detail, Reference or Fund Source. The title comes from the appropriate Descriptor Table (D20, D22, D23, or D26).

When the requested Fund level is **6** or **7**, the report includes Reference after Fund, Fund Detail and before Fund Source.

When the requested Fund level is **0**, Part Two displays a single line for Expenditures or Reimbursements with the description: "NO FUND SPECIFIED".

**General Notes:**

Different PCAs should be used to record expenditure and reimbursement activity.

Percent Expended column includes encumbrances in the calculation. The Q10, Q12, Q14 and Q16 reports only use expenditures in the calculation.

When the requested Program, Organization, Object or Fund level is **0**, the title is from the next higher level. For example, if the report is requested at Fund Detail and Fund Detail is zero, the title is for the Fund. If a value is present and the table has been deleted, the title is "TITLE NOT FOUND".

When Budgets are entered without an Appropriation Symbol Number, the Character and Reference fields are zero, because these fields are looked up by the AS Table.

Budgets for expenditures and Budget Plans/Estimated for reimbursements should be recorded with the same Index and PCA codes as the expenditures and receipts are recorded. This ensures that the budgets are shown with their related expenditures and receipts.

Care should be used when recording Budget Plans for expenditures and Budget Estimated or Budget Plans for reimbursements. Inception-to-Date reports sum all entries to GLs 6210, 6211, and 6230 made since the start of the appropriation. Some agencies enter the remaining appropriation balance in the second and subsequent accounting years for continuously appropriated items. If a corresponding adjustment (reversal) is not done in the previous FFY, this causes the Budget column to be overstated.

The report displays all records for Estimated Reimbursements (GL 6230), even if the Source Code in the Operating File if other than the 9xxxxx series assigned to reimbursements by the UCM.

Often there are lines with zeros in all columns. This occurs when there are multiple entries for a record at the requested Level of Detail that net to zero.

EXHIBIT III-Q38 (Continued)

| REPORT NAME: | **Summary of Organization Expenditures and Reimbursements** | REPORT NO: **CSTARQ38** |
|---|---|---|

**REPORT SORT:**

The following is the sort of records for Part One:

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
|---|---|---|---|
| Character | None | Yes | No |
| FFY | GLAN selection or Report Period option | Yes | No |
| Organization | Level of Detail: I | Yes | Yes [1] |
| Program | Level of Detail: P | No | Yes [1] |
| Object/Source | Level of Detail: O/S | No | Yes [2] |

The following is the sort of records for Part Two:

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
|---|---|---|---|
| Character | None | Yes | No |
| FFY | GLAN selection or Report Period option | Yes | No |
| Organization | Level of Detail: I | Yes | Yes [1] |
| Program | Level of Detail: P | No | Yes [1] |
| Fund | Level of Detail: F | No | Yes |

[1]  Sub-totals are only at the level requested.

[2]  Sub-totals for expenditures are at the Category when requested at Object or at Category and Object when requested at Object Detail or Agency Object. Sub-totals for reimbursements occur once after the last reimbursement record.

EXHIBIT III-Q38 (Continued)

```
CSTARQ38 9990 (DEST: AA SPEC) 03,C,6,5,4,2,0001,    ,    ,      ,       ,     ,        ********** RUN:11/14/05 TIME:06.00
FISCAL MONTH:  03  SEPTEMBER      6(INDEX) 5(PCA ) 4(AGYOBJ) 2(BYFDT ) FUND(0001) GL(ALL )
                                          DEPARTMENT OF AIR QUALITY
                                 SUMMARY OF ORGANIZATION EXPENDITURES AND REIMBURSEMENTS
                                                AS OF 09/30/05
************************************************************************************************************* PAGE   3
CHARACTER:     1              SUPPORT
FFY:          05
INDEX:        10-10-00-00-00-1010 POLICY
*******************************************************************************************************************
PG EL CMP TSK PCA   DESCRIPTION
-- -- --- --- -----  -------------------------------------------------
                                          EXPENDITURE/REIMBURSEMENT        ENCUMBRANCE/        AVAILABLE       PCNT
  AGENCY OBJECT/SOURCE        B U D G E T   CURRENT MONTH      YEAR-TO-DATE    ALLOC ENC/OBLIG    BALANCE        EXP
 --------------------------- ------------- ----------------- ----------------- ----------------- ----------------- -----
10 10 000 000 10100  POLICY ADMINISTRATION
  CIVIL SERVICE-PERM          2,004,051.00      170,165.80        500,898.77             .00     1,503,152.23   24.9
  CIVIL SERVICE-TEMP                   .00          264.32            495.60             .00           495.60-    .0
                            ----------------- ----------------- ----------------- ----------------- -----------------
*TOT SALARIES AND WAGES       2,004,051.00      170,430.12        501,394.37             .00     1,502,656.63   25.0

  STAFF BENEFITS                753,776.00             .00               .00             .00       753,776.00    .0
  OASDI                                .00       10,204.79         30,067.35             .00        30,067.35-   .0
  HEALTH/WELFARE INS                   .00           51.78            149.80             .00           149.80-   .0
  RETIREMENT                           .00       27,127.84         79,853.29             .00        79,853.29-   .0
  WORKERS' COMPENSATION                .00       12,732.28         20,203.14             .00        20,203.14-   .0
  OTHER-STAFF BENEFITS                 .00       17,238.22         50,040.22             .00        50,040.22-   .0
  LIFE INSURANCE                       .00          204.62            602.70             .00           602.70-   .0
  MEDICARE TAXATION                    .00        2,386.59          7,031.87             .00         7,031.87-   .0
                            ----------------- ----------------- ----------------- ----------------- -----------------
*TOT STAFF BENEFITS             753,776.00       69,946.12        187,948.37             .00       565,827.63   24.9

  SALARY SAVINGS              101,931.00-             .00               .00             .00       101,931.00-    .0
                            ----------------- ----------------- ----------------- ----------------- -----------------
*TOT SALARY SAVINGS           101,931.00-             .00               .00             .00       101,931.00-    .0

*TOT PERSONAL SERVICES        2,655,896.00      240,376.24        689,342.74             .00     1,966,553.26   25.9

  GENERAL EXPENSE               189,218.00             .00               .00             .00       189,218.00    .0
  MISC OFFICE SUPPLIES                 .00        3,075.30          3,075.30             .00         3,075.30-   .0
  LIBRARY PURCH/SUBSCRIPT              .00             .00            320.08             .00           320.08-   .0
  MINOR EQUIPMENT                      .00             .00            494.00             .00           494.00-   .0
                            ----------------- ----------------- ----------------- ----------------- -----------------
*TOT GENERAL EXPENSE            189,218.00        3,075.30          3,889.38             .00       185,328.62    2.0

  PRINTING                       48,203.00             .00               .00             .00        48,203.00    .0
  PHOTOCOPY PAPER                      .00           15.85             15.85             .00            15.85-   .0
  OFFICE COPIER EXP                    .00           37.90            232.16             .00           232.16-   .0
                            ----------------- ----------------- ----------------- ----------------- -----------------
*TOT PRINTING                    48,203.00           53.75            248.01             .00        47,954.99    .5

  COMMUNICATIONS                 48,203.00             .00               .00             .00        48,203.00    .0
  PACIFIC BELL                         .00        1,766.66          3,143.26             .00         3,143.26-   .0
  COMMUNICATION - CELLULAR PHONE       .00           19.61             39.22             .00            39.22-   .0
                            ----------------- ----------------- ----------------- ----------------- -----------------
*TOT COMMUNICATIONS              48,203.00        1,786.27          3,182.48             .00        45,020.52    6.6
```

EXHIBIT III-Q42

| REPORT NAME: | **Personal Hour Statistics Accountability Report** | REPORT NO: **CSTARQ42** |
|---|---|---|

| **PURPOSE:** | Provides a monitoring tool for tracking Personnel Year Equivalents. |
|---|---|

| **DESCRIPTION:** | Summary of Statistics Object Detail Code by Index and PCA. The report converts Labor Distribution timesheet hours to personnel year equivalents statistics. |
|---|---|

**REPORT REQUEST OPTIONS:**

**Report Period:**

    **FM:**    CM, PM, PY or 01 through 13
     **P:**    Not Applicable

**Level of Detail:**

| Index (I) | Program (P) | Object/Source (O/S) | Fund (F) |
|---|---|---|---|
| 0-No Index | 0-No Program | Not Applicable | Not Applicable |
| 1-Index | 1-Program | | |
| | 2-PCA & PCA Activity | | |
| | 3-PCA Activity only | | |

**Fund Selection:**    Not Applicable

**GLAN Selection:**    Not Applicable

**Additional Report Selection Options:**

    **Index Range:**    Enter the Index or range of Indexes. Leave blank for all Indexes.

    **PCA Range:**    Enter the PCA or range of PCAs. Leave blank for all PCAs.

    **OBJ Range:**    Not applicable.

    **FFY Selection:**    Enter the FFY or leave blank for all FFYs.

    **PRJ/WP Selection:**    Not applicable.

**Destination Options:**    All available output media.

**E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

    Report Period FM:    PM, PY or 01 through 13
    Level of Detail:    All options available
    Additional Report Selection Options: All selections and ranges – Blank only

EXHIBIT III-Q42 (Continued)

| REPORT NAME: **Personal Hour Statistics Accountability Report** | REPORT NO: **CSTARQ42** |
|---|---|

**FINANCIAL ELEMENTS:**

**Month Actual Hours:** GL=6902 **AND** Object Detail Code=998. Hours recorded during the month of the report. Normal balance is a Debit.

**Year-To-Date Actual Hours:** GL=6902 **AND** Object Detail Code=998. Hours recorded for the Year-to-Date. Normal balance is a Debit.

**Planned Personnel Years:** GL=6905 **AND** Object Detail Code=998. Derived from input transactions submitted by the agency (TC 806) in personnel year equivalents. Normal balance is a Debit.

**Year To Date-Used Personnel Years Actual:** Calculated as Year-to-Date Actual Hours divided by a conversion factor for personnel year equivalents, which is displayed in the Report Heading. Normal balance is a Debit. Since the State Administrative Manual no longer annually updates that number, CALSTARS uses an average of the factors specified from 1988-1994 (SAM 8740). That factor (to the nearest hour) is 1779.

**Balance Personnel Years:** Calculated as Planned Personnel Years less Year-to-Date Used - Personnel Years Actual. Normal balance is a Debit.

**Over Draft:** When Year-to-Date - Used Personnel Years Actual are more than Planned Personnel Years, asterisks (**) are displayed in this column.

**SPECIAL NOTES**

The report uses Object Detail Code 998. If there are Agency Object Codes established within Object Detail Code 998 for other purposes, they are included on this report. The description of the Agency Object Code can help users determine which lines of the report to use.

The report contains a conversion factor for personnel year equivalents from SAM Section 8740.1 that is unique to each Funding Fiscal Year. The appropriate factor is selected based on the Funding Fiscal Year of the report and included in the title.

On a PY or 13 request, the Year-to-Date Actual Hours are the historical to date accumulation of all statistics entered for the record (sum of data posted over multiple accounting years to the record).

**REPORT SORT:**

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
|---|---|---|---|
| FFY | None | Yes | Yes |
| Agency Object | None | No | Yes |
| Index | Level of Detail: I | Yes | Yes |
| PCA | Level of Detail: P | No | Yes |
| PCA Activity | Level of Detail: P | No | No |

EXHIBIT III-Q42 (Continued)

```
CSTARQ42 9990 (DEST: AA SPEC) 03, ,0,1,0,0,    ,    `   ,      ,        ,        ,          ********** RUN:11/14/05 TIME:06.00
FISCAL MONTH:  03  SEPTEMBER       0(NO I ) 1(PCA  )*************************************
                                        DEPARTMENT OF AIR QUALITY
                REPORT OF PERSONAL HOUR STATISTICS BASED ON PE YEAR = 1779.000 HOURS (SAM 8740) - OBJ 998
                                   AS OF 09/30/05 FOR FUNDING FISCAL YEAR 05
******************************************************************************************************* PAGE    2


AGENCY_OBJ  STATISTIC TYPE
_____  _____              MONTH          Y-T-D           PLND         YTD-USED PE        BALANCE      OVER
    PCA     PCA TITLE                 ACTL HOURS      ACTL HOURS        PE YRS         YRS ACTL          PE YRS       DRAFT
    ____    _____             _____      _____       _____        _____       _____     _____


01          SCO HOURS STATISTICS
    10100   POLICY ADMINISTRATION        5,780.80       17,045.40         0.00             9.58             9.58-      **
    10110   POLICY ADMINISTRATION-DRUG TESTI  334.40     1,003.20         0.00             0.56             0.56-      **
    10120   POLICY ADMINISTRATION          352.00        1,056.00         0.00             0.59             0.59-      **
    20100   LABOR RELATIONS ADMINISTRATION 2,516.00       7,419.50        0.00             4.17             4.17-      **
    25100   LEGAL                        6,567.50       19,068.00         0.00            10.71            10.71-      **
    25300   HEARING OFFICE                 352.00        1,056.00         0.00             0.59             0.59-      **
    40100   ADMINISTRATION (UNDISTRIBUTED) 5,157.05      15,270.65        0.00             8.58             8.58-      **
    40102   ADMINISTRATION (UNDISTRIBUTED-AU  176.00       528.00         0.00             0.29             0.29-      **
    40105   ADMINISTRATION (UNDISTRIBUTED-PI  352.00     1,056.00         0.00             0.59             0.59-      **
    54100   BENEFITS DIVISION (GENERAL)  4,364.40       12,777.20         0.00             7.18             7.18-      **
    54300   SAVINGS PLUS PROGRAM         4,114.40       12,624.20         0.00             7.09             7.09-      **
    54341   SPP - ARP PLAN (START-UP)      176.00         528.00         0.00             0.29             0.29-      **
    54600   BENEFITS DIVISION (RURAL ADMIN)  281.60      1,196.80         0.00             0.67             0.67-      **
    54821   BENEFITS DIVISION (FLEX)       616.00        1,848.00         0.00             1.03             1.03-      **


    *TOTAL AGENCY OBJ 01----------------->   31,140.15    92,476.95       0.00            51.98            51.98-      **


   *TOTAL FFY 05-------------------------->   31,140.15    92,476.95       0.00            51.98            51.98-      **


*GRAND TOTAL----------------------------->   31,140.15    93,069.00       0.00            52.31            52.31-      **
```

EXHIBIT III-Q43

| REPORT NAME: | **SCO Paid Time Statistics Report** | REPORT NO: **CSTARQ43** |
|---|---|---|

| **PURPOSE:** | Provides a monitoring tool for tracking Authorized Positions Equivalents. |
|---|---|

| **DESCRIPTION:** | Summary of Statistics Object Detail Code by Index and PCA information. The report converts Labor Distribution timesheet hours to full-time equivalent positions. |
|---|---|

**REPORT REQUEST OPTIONS:**

**Report Period:**

    **FM:**    CM, PM, PY or 01 through 13
    **P:**    Not Applicable

**Level of Detail:**

| Index (I) | Program (P) | Object/Source (O/S) | Fund (F) |
|---|---|---|---|
| 0-No Index | 0-No Program | Not Applicable | Not Applicable |
| 1-Index | 1-Program | | |
| | 2-PCA & PCA Activity | | |
| | 3-PCA Activity only | | |

**Fund Selection:**    Not Applicable

**GLAN Selection:**    Not Applicable

**Additional Report Selection Options:**

    **Index Range:**    Enter the Index or range of Indexes. Leave blank for all Indexes.

    **PCA Range:**    Enter the PCA or range of PCAs. Leave blank for all PCAs.

    **OBJ Range:**    Not applicable.

    **FFY Selection:**    Enter the FFY or leave blank for all FFYs.

    **PRJ/WP Selection:**    Not applicable.

**Destination Options:**    All available output media.

**E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

    Report Period FM:    PM, PY or 01 through 13
    Level of Detail:    All options available
    Additional Report Selection Options: All selections and ranges – Blank only

EXHIBIT III-Q43 (Continued)

| REPORT NAME: **SCO Paid Time Statistics Report** | REPORT NO: **CSTARQ43** |
|---|---|

**FINANCIAL ELEMENTS:**

    **Month Actual Hours:** GL=6902 **AND** Object Detail Code=998. Hours recorded during the month of the report. Normal balance is a Debit.

    **Year-To-Date Actual Hours:** GL=6902 **AND** Object Detail Code=998. Hours recorded for the Year-to-Date. Normal balance is a Debit.

    **Planned Personnel Years:** GL=6905 **AND** Object Detail Code=998. Derived from input transactions submitted by the agency (TC 806) in position equivalents. Normal balance is a Debit.

    **Year To Date-Used Personnel Years Actual:** Calculated as Year-to-Date Actual Hours divided by a conversion factor for personnel year equivalents, which is displayed in the Report Heading. Normal balance is a Debit. Since the State Administrative Manual no longer annually updates that number, CALSTARS uses an average of the factors specified from 1988-1994 (SAM 8740). That factor (to the nearest hour) is 1779.

    **Balance Personnel Years:** Calculated as Planned Personnel Years less Year-to-Date - Used Personnel Years Actual. Normal balance is a Debit.

    **Over Draft:** When Year-to-Date - Used Personnel Years Actual are more than Planned Personnel Years, (\*\*) are in this column.

**SPECIAL NOTES**

The report uses Object Detail Code 998. If there are Agency Object Codes established within Object Detail Code 998 for other purposes, they are included on this report. The description of the Agency Object Code can help users determine which lines of the report to use.

The report contains a conversion factor for full-time position equivalents from SAM Section 8740.1 that is unique to each Funding Fiscal Year. The appropriate factor is selected based on the Funding Fiscal Year of the report and included in the title.

On a PY or FM 13 request, the Year-to-Date Actual Hours are the historical to date accumulation of all statistics entered for the record (sum of data posted over multiple accounting years to the record).

**REPORT SORT:**

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
|---|---|---|---|
| FFY | None | Yes | Yes |
| Agency Object | None | No | Yes |
| Index | Level of Detail: I | Yes | Yes |
| PCA | Level of Detail: P | No | Yes |
| PCA Activity | Level of Detail: P | No | No |

EXHIBIT III-Q43 (Continued)

```
CSTARQ43 9990 (DEST: AA SPEC) 03, ,0,1,0,0,    ,    ,    ,       ,          ,     ,          ********** RUN:11/14/05 TIME:06.0
FISCAL MONTH:  03  SEPTEMBER      0(NO I ) 1(PCA  )****************************************
                                          DEPARTMENT OF AIR QUALITY
                             REPORT OF SCO PAID HOURS STATISTICS BASED ON 2088.000 HOURS
                                   AS OF 09/30/05 FOR FUNDING FISCAL YEAR 05
*********************************************************************************************************************  PAGE


AGENCY_OBJ  STATISTIC TYPE
_____ _____                      MONTH         YEAR TO DATE        PLANNED        YTD-PAID          BALANCE      OVER
     PCA    PCA TITLE                        PAID HOURS        PAID HOURS         PERS YRS        YRS ACTUAL       PERS YRS     DRAFT
    _____   _____                        _____      _____       _____      _____      _____


01          SCO HOURS STATISTICS
    10100   POLICY ADMINISTRATION              5,780.80         17,045.40           0.00            8.16             8.16-      **
    10110   POLICY ADMINISTRATION-DRUG TESTI     334.40          1,003.20           0.00            0.48             0.48-      **
    10120   POLICY ADMINISTRATION                352.00          1,056.00           0.00            0.50             0.50-      **
    20100   LABOR RELATIONS ADMINISTRATION     2,516.00          7,419.50           0.00            3.55             3.55-      **
    25100   LEGAL                              6,567.50         19,068.00           0.00            9.13             9.13-      **
    25300   HEARING OFFICE                       352.00          1,056.00           0.00            0.50             0.50-      **
    40100   ADMINISTRATION (UNDISTRIBUTED)     5,157.05         15,270.65           0.00            7.31             7.31-      **
    40102   ADMINISTRATION (UNDISTRIBUTED-AU     176.00            528.00           0.00            0.25             0.25-      **
    40105   ADMINISTRATION (UNDISTRIBUTED-PI     352.00          1,056.00           0.00            0.50             0.50-      **
    54100   BENEFITS DIVISION (GENERAL)        4,364.40         12,777.20           0.00            6.11             6.11-      **
    54300   SAVINGS PLUS PROGRAM               4,114.40         12,624.20           0.00            6.04             6.04-      **
    54341   SPP - ARP PLAN (START-UP)            176.00            528.00           0.00            0.25             0.25-      **
    54600   BENEFITS DIVISION (RURAL ADMIN)      281.60          1,196.80           0.00            0.57             0.57-      **
    54821   BENEFITS DIVISION (FLEX)             616.00          1,848.00           0.00            0.88             0.88-      **


    *TOTAL AGENCY OBJ 01------------------>   31,140.15         92,476.95           0.00           44.28            44.28-      **


   *TOTAL FFY 05-------------------------->   31,140.15         92,476.95           0.00           44.28            44.28-      **


 *GRAND TOTAL----------------------------->   31,140.15         93,069.00           0.00           44.57            44.57-      **
```

EXHIBIT III-Q50

| REPORT NAME: | **Expenditure Trend Analysis by Organization, Program and Object** | REPORT NO: **CSTARQ50** |
|---|---|---|
| **PURPOSE:** | Provides a listing of expenditures for each month in a fiscal year on one report, sorted by Organization and Program. | |
| **DESCRIPTION:** | Displays Operating File expenditures in twelve monthly columns. Refer to the Q51 Report for expenditures sorted by Program and Organization. | |

**REPORT REQUEST OPTIONS:**

**Report Period:**

    **FM:**    CM, PM, PY
     **P:**    C=Current Fiscal Year, P=Prior Fiscal Years, Blank=All Fiscal Years

**Level of Detail:**

| Index (I) | Program (P) | Object/Source (O/S) | Fund (F) |
|---|---|---|---|
| 0-No Organization | 0-No Program | 0-No Object | 0-No Fund |
| 1-Section | 1-Program | 1-Category | 1-Fund |
| 2-Sub-Section | 2-Element | 2-Object | 2-Fund Detail |
| 3-Unit | 3-Component | 3-Object Detail | |
| 4-Sub Unit | 4-Task | 4-Agency Object | |
| 5-Sub-Sub-Unit | 5-PCA | | |
| 6-Index | | | |

**Fund Selection:**    Blank (all Funds) or any valid Fund.

**GLAN Selection:**    Not Applicable

**Additional Report Selection Options:**

    **Index Range:**    Enter the Index or range of Indexes. Leave blank for all Indexes.

    **PCA Range:**    Enter the PCA or range of PCAs. Leave blank for all PCAs.

    **OBJ Range:**    Enter the Object Detail or range of Object Details. Leave blank for all Object Details.

    **FFY Selection:**    Enter the FFY or leave blank for all FFYs.

    **PRJ/WP Selection:**    Not applicable.

**Destination Options:**    All available output media.

**E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

    Report Period FM:    PM or PY
                    P:    Blank only
    Level of Detail:    All options available
    Fund Selection:    Blank only
    Additional Report Selection Options: All selections and ranges – Blank only

EXHIBIT III-Q50 (Continued)

| REPORT NAME: | **Expenditure Trend Analysis by Organization, Program and Object** | REPORT NO: **CSTARQ50** |
|---|---|---|

**FINANCIAL ELEMENTS:**

**July, August, ..., June:** GL=9000, 9812, 9822 and 9844. Expenditure activity that occurred during the month is indicated by the column heading.

**SPECIAL NOTES:**

A **PY** request includes FM13 activity in the June column.

Additional format features include:

- Sub-totals occur at the level of Organization and Program requested. Additional sub-totals for the roll-up structure are not provided.

- Subtotals occur on a change of Category or Object. Lower level sub-totals are not provided.

- All financial amounts are in whole dollars and are displayed without commas. Rounding may cause sub-totals to be more or less than the sum of the individual entries.

- Category, Object, Object Detail and Agency Object descriptive titles are displayed; numeric codes are not. The titles appear on the line above their respective amounts. Refer to the first header line on the report to identify the Category level of detail contained on the report.

**REPORT SORT:**

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
|---|---|---|---|
| FFY | Report Period: P | Yes | Yes |
| Fund | Level of Detail: F | Yes | Yes |
| Fund Source | None | Yes | Yes |
| Organization | Level of Detail: I | Yes | Yes |
| Program | Level of Detail: P | No | Yes |
| Category | Level of Detail: O/S | No | Yes, on Object |

EXHIBIT III-Q50 (Continued)

```
CSTARQ50 9990 (DEST: AA SPEC) PM,C,6,5,4,1,0001,    ,    ,        ,        ,        ,        ********** RUN:03/27/06 TIME:06.27
FISCAL MONTH:  08  FEBRUARY        6(INDX ) 5(PCA  ) 4(AGYOBJ) 1(FUND ) FUND(0001) GL(ALL )
                                              DEPARTMENT OF AIR QUALITY
                                  EXPENDITURE TREND ANALYSIS BY ORGANIZATION, PROGRAM AND OBJECT
                                                AS OF 02/28/06
*****************************************************************************************************************************  PAGE   37
FFY:          05
FUND:         0001                  GENERAL FUND
FUND SOURCE:  G                     GENERAL FUND
INDEX:        30 10 10 00 00 4010   EXECUTIVE OFFICE
*****************************************************************************************************************************
PG EL CMP TSK   PCA


------JULY ----AUGUST -SEPTEMBER ---OCTOBER --NOVEMBER --DECEMBER ---JANUARY --FEBRUARY -----MARCH -----APRIL -------MAY ------JUNE
-----------------------------------------------------------------------------------------------------------------------------------
MTG/CONF/EXHIBIT/SHOWS
        0         0         0        50       725         0       185-        0         0         0         0         0
LIBRARY PURCH/SUBSCRIPT
        0       575       800       410       416       400       833       699         0         0         0         0
NOC-GOODS-GEN EXP
        0         0         0       187         0         0         0         0         0         0         0         0
NOC-SERV/RENT-GEN EXP
        0         0         0        97         0         0       284         0         0         0         0         0


TOTAL GENERAL EXPENSE
        0       575       800       823      1142       400      1197       714         0         0         0         0

PHOTOCOPY PAPER
        0         0         0         0         0         0         0         0         0         0         0         0
OFFICE COPIER EXP
        0         0        39         0         0         0       136        68         0         0         0         0
PRINTED FORM/STATNRY
        0         0         0         0         0        7-         0         0         0         0         0         0


TOTAL PRINTING
        0         0        39         0         0        7-       136        68         0         0         0         0


PACIFIC BELL
        0       480       561       518       490       497       470       484         0         0         0         0
COMMUNICATION - CELLULAR PHONES
        0        96        55        70        38        54        56        38         0         0         0         0
COMMUNICATION - CABLE
        0       766       383       383       383       383       396       396         0         0         0         0


TOTAL COMMUNICATIONS
        0      1342       999       971       911       934       922       918         0         0         0         0


OPERATING EXPENSE - POSTAGE/OVERNIGHT MAIL
```

EXHIBIT III-Q51

| REPORT NAME: | **Expenditure Trend Analysis by Program, Organization and Object** | REPORT NO: **CSTARQ51** |
|---|---|---|
| **PURPOSE:** | Provides a listing of expenditures for each month in a fiscal year on one report, sorted by Program and Organization. | |
| **DESCRIPTION:** | Displays Operating File expenditures in twelve monthly columns. Refer to the Q50 Report for expenditures sorted by Organization and Program. | |

**REPORT REQUEST OPTIONS:**

**Report Period:**

  **FM:**  CM, PM, PY
   **P:**  C=Current Fiscal Year, P=Prior Fiscal Years, Blank=All Fiscal Years

**Level of Detail:**

| Index (I) | Program (P) | Object/Source (O/S) | Fund (F) |
|---|---|---|---|
| 0-No Organization | 0-No Program | 0-No Object | 0-No Fund |
| 1-Section | 1-Program | 1-Category | 1-Fund |
| 2-Sub-Section | 2-Element | 2-Object | 2-Fund Detail |
| 3-Unit | 3-Component | 3-Object Detail | |
| 4-Sub Unit | 4-Task | 4-Agency Object | |
| 5-Sub-Sub-Unit | 5-PCA | | |
| 6-Index | | | |

**Fund Selection:**  Blank (all Funds) or any valid Fund.

**GLAN Selection:**  Not Applicable

**Additional Report Selection Options:**

  **Index Range:**  Enter the Index or range of Indexes. Leave blank for all Indexes.

  **PCA Range:**  Enter the PCA or range of PCAs. Leave blank for all PCAs.

  **OBJ Range:**  Enter the Object Detail or range of Object Details. Leave blank for all Object Details.

  **FFY Selection:**  Enter the FFY or leave blank for all FFYs.

  **PRJ/WP Selection:**  Not applicable.

**Destination Options:**  All available output media.

**E1 (Electronic Storage) Report Request Options**: E1 options are limited to the following:

  Report Period FM:  PM or PY
                 P:  Blank only
  Level of Detail:  All options available
  Fund Selection:  Blank only
   Additional Report Selection Options: All selections and ranges – Blank only

---

EXHIBIT III-Q51 (Continued)

| REPORT NAME: | **Expenditure Trend Analysis by Program, Organization and Object** | REPORT NO: **CSTARQ51** |
|---|---|---|

**FINANCIAL ELEMENTS:**

**July, August, ..., June:** GL=9000, 9812, 9822 and 9844. Expenditure activity that occurred during the month is indicated by the column heading. The columns do not have cumulative activity. Normal balance is a Debit. The columns do not have cumulative activity. Normal balance is a Debit.

**SPECIAL NOTES:**

A **PY** request includes FM13 activity in the June column.

Additional format features include:

- Sub-totals occur at the level of Organization and Program requested. Additional sub-totals for the roll-up structure are not provided.

- Subtotals occur on a change of Category or Object. Lower level sub-totals are not provided.

- All financial amounts are in whole dollars and are displayed without commas. Rounding may cause sub-totals to be more or less than the sum of the individual entries.

- Category, Object, Object Detail and Agency Object descriptive titles are displayed; numeric codes are not. The titles appear on the line above their respective amounts. Refer to the first header line on the report to identify the Category level of detail contained on the report.

**REPORT SORT:**

| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL |
|---|---|---|---|
| FFY | Report Period:  P | Yes | Yes |
| Fund | Level of Detail: F | Yes | Yes |
| Fund Source | None | Yes | Yes |
| Program | Level of Detail: P | Yes | Yes |
| Organization | Level of Detail: I | No | Yes |
| Category | Level of Detail: O/S | No | Yes, on Object |

EXHIBIT III-Q51 (Continued)

```
CSTARQ51 9990 (DEST: AA SPEC) PM,C,6,5,4,1,0001,   ,   ,      ,         ,       ,          ********** RUN:03/27/06 TIME:06.27
FISCAL MONTH:  08  FEBRUARY        6(INDX ) 5(PCA  ) 4(AGYOBJ) 1(FUND  ) FUND(0001) GL(ALL )
                                              DEPARTMENT OF AIR QUALITY
                             EXPENDITURE TREND ANALYSIS BY PROGRAM, ORGANIZATION, AND OBJECT
                                               AS OF 02/28/06
**********************************************************************************************************************  PAGE   15
FFY:          05
FUND:         0001                 GENERAL FUND
FUND SOURCE:  G                    GENERAL FUND
PCA:          10 10 000 000 10100  POLICY ADMINISTRATION
********************************************************************************************************************************
S  SS U  SU SSU INDX

------JULY ----AUGUST -SEPTEMBER ---OCTOBER --NOVEMBER --DECEMBER ---JANUARY --FEBRUARY -----MARCH -----APRIL -------MAY ------JUNE
--------------------------------------------------------------------------------------------------------------------------------
MINOR EQUIPMENT
       0      494       0       534      449      1089        0         0         0         0         0         0
OFC EQPT RENT/MAIN/REPAIR
       0        0       0         0       75         0        0         0         0         0         0         0
NOC-GOODS-GEN EXP
       0        0       0       228        0         0        0         0         0         0         0         0
NOC-SERV/RENT-GEN EXP
       0        0       0         0       40         0      270         0         0         0         0         0

TOTAL GENERAL EXPENSE
       0      814    3075      4476      737       96-     940-       942         0         0         0         0

PHOTOCOPY PAPER
       0        0      16         0        0         0        0         0         0         0         0         0
OFFICE COPIER EXP
       0      194      38         0        0         0      136        68         0         0         0         0
PRINTED FORM/STATNRY
       0        0       0         0        0         0        0         7-        0         0         0         0

TOTAL PRINTING
       0      194      54         0        0         0      136        61         0         0         0         0

PACIFIC BELL
       0     1377    1767      1561     1426      1460     1339      1412         0         0         0         0
COMMUNICATION - CELLULAR PHONES
       0       20      20        20        0         0        0         0         0         0         0         0

TOTAL COMMUNICATIONS
       0     1397    1787      1581     1426      1460     1339      1412         0         0         0         0

OPERATING EXPENSE - POSTAGE/OVERNIGHT MAIL
       0       19       0         0        0         0        0         0         0         0         0         0
```